In addition to above, Chartered Accountants are also paid first class/ 2nd AC Railway fare from 'heir Headquarters to and from the branch being inspected. Reimbursement of fare is limited upto two persons from small and medium branches and for three persons for large branches.

CONCURRENT AUDIT :

Amount of Credit	OR	Total Business	Fee Payable (per month)
Below 25 crores		Below 50 crores	Rs. 7000
25 crores to 50 crores		50 to 100 crores	Rs. 8500
Above 50 crores		Above 100 crores	Rs. 10000

ORIENTAL BANK OF COMMERCE

REGULAR INSPECTION :

(i) Branches with deposit and advances upto Rs. 100 lacs	Rs. 4000
(ii) Branches with deposit and advances over Rs. 100 lacs but below Rs. 500 lacs.	Rs. 6000
(iii) Branches with deposit and advances over Rs. 500 lacs but upto Rs. 1000 lacs.	Rs. 8000
(iv) Branches with deposit and advances over Rs. 1000 lacs.	Rs. 10000

REVENUE AUDIT :

(i) Branches with aggregate deposit and advances upto Rs. 200 lacs.	Rs. 2500
(ii) Branches with aggregate deposit and advances above Rs. 200 lacs and upto Rs. 1000 lacs.	Rs. 3000
(iii) Branches with aggreagte deposit and advances above Rs. 1000 lacs.	Rs. 4000
(iv) Branches with advances over Rs. 200 lacs and have large component of non-fund/foreign Exchange business.	Rs. 5000

CONCURRENT AUDIT :

For the Concurrent Audit of the branches the bank pay a consolidated remuneration of Rs. 7500/- per month.

Criteria for Granting Tax Holiday

2025. SHRI CHIMANBHI MEHTA:
SHRI ANANTRAY DEVISHANKER DAVE:
SHRIMATI URMILABEN CHIMANBHAI PATEL:

Will the Minister of FINANCE be pleased to state:

(a) whether Government have received any proposal from Government of Gujarat to adopt 'Taluka/Block' instead of 'District as a unit for judging backwardness and for the purpose of granting Tax Holiday to industrial unit under 80-IA of the Income Tax Act;

(b) if so, what action have been takeD by Government on this proposal; and

(c) the time taken by Government to finalise this issue and by when the necessary decision will be taken?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASEKHAR MURTHY): (a) **Yes, Sr.**

(b) and (c) Comparable and reliable data on various economic and infrastructural indicators, at taluka level, are not available in many states. This makes identification of talukas on a nationally uniform set of criteria virtually impossible.

कर निर्धारण अधिकारियों द्वारा सर्वेक्षण

2026. **श्री राघवजी** : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) मध्य प्रदेश के प्रत्येक जिले में कर निर्धारण अधिकारियों (आयकर अधिकारी) द्वारा वर्ष 1991-92, 1992-93 और 1993-94 के दौरान तथा 1994-95 में 31 अक्तूबर, 1994 तक कुल कितने सर्वेक्षण किए जा चुके हैं ;

(ख) क्या विभाग द्वारा प्रत्येक आयकर अधिकारी के लिए सर्वेक्षण करने के लक्ष्य निर्धारित किए गए हैं ;

(ग) इस संबंध में किए गए सर्वेक्षणों के अनुसार उन व्यक्तियों की संख्या कितनी है जो पहले ही से आयकर देते हैं ; और

(घ) क्या विभाग द्वारा यह निर्देश भी दिए गए हैं कि सर्वेक्षण करके करदाताओं पर ७५।० फार अग्रिम आयकर या स्वयं कर निर्धारण द्वारा तुरन्त आयकर की राशि जमा करवायी जाए ?

वित्त मंत्रालय में राज्य मंत्री (श्री एम० वी० चन्द्रशेखर मूर्ति) : (क) मंत्रालय सर्वेक्षणों के जिलेवार ब्यौरे नहीं रखता है । फिर भी, मध्य प्रदेश में किए गए सर्वेक्षणों की संख्या नीचे दी गई है :–

वित्तीय वर्ष	धारा 133 क(1) के अंतर्गत सर्वेक्षण
1991-92 . . .	25
1992-93 . . .	104
1993-94 . . .	86
1994-95 . . . (अक्तूबर 1994 तक)	486

(ख) मुख्य आयकर आयुक्त, भोपाल ने सर्वेक्षणों के बारे में दिशा-निर्देश निर्धारित किए हैं जिनके अंतर्गत प्रत्येक कर-निर्धारण अधिकारी से चालू वित्तीय वर्ष में 10 सर्वेक्षण करने की आशा की जाती है ।

(ग) और (घ) धारा 133क के अन्तर्गत उन व्यक्तियों के मामलों में छिपाई गई आय का पता लगाने के लिए सामान्यतया सर्वेक्षण किए जाते हैं जिनका कर के लिए पहले कर-निर्धारण किया गया हो । इनका दूसरे व्यक्तियों पर निदर्शनात्मक प्रभाव भी हो सकता है । परन्तु, इस संबंध में कर देने वालों और कर न देने वालों के बारे में अलग से आंकड़े नहीं रखे गए हैं । आयकर अधिनियम में निहित दूसरे उपबंधों के अनुसार अग्रिम कर एवं स्व-निर्धारित कर देय होते है । विभाग द्वारा ऐसा कोई निर्देश जारी नहीं किया गया है कि कर-निर्धारितियों के संबंध में सर्वेक्षण करके इन करों का भुगतान करने के लिए कहा जाए ।

Claims of Kashmiri Migrants

2027. SHRI VIREN J. SHAH: Will the Minister of FINANCE be pleased to state:

(a) how many claims from Kashmiri migrants and others were received during each of the last three years, how many of them have so far been settled during each year, what was the amount involved and how many of these claims are yet to be settled and what are the reasons for settling that claims and by when these are likely to be settled;

(b) whether there is an inordinate delay and rampant corruption in the settlement of claims finalised on percentage basis of the settled amount payable by the claimants to the surveyors and officials of each of the subsidiaries of the General Insurance Company particularly in Jammu and Kashmir;

(c) how many complaints relating to corruption were received during each of the last three years and each by the vigilance Department of Insurance Companies, Insurance Division, Central Vigilance Commission and CBI particularly in Jammu and Kashmir;

(d) what are the details of each of these complaints and what specific action was taken against the erring officials etc. involved in each case; and

(e) what steps Government have taken or propose to take to curb corruption in the settlement of insurance claims and to ensure their speedy disposal?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) to (e) The information is being collected and will be laid on the Table of the House.

National debate on the Malhotra Committee Report

2028. SHRI SURINDER KUMAR SINGLA:
DR. SHRIKANT RAMCHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state ;

(a) whether it is a fact that Government had announced that there will be a national debate on the Malhotra Committee Report on the Insurance Industry privat sation; and

(b) if so, when will the report be subjected to such debate?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) The Malhotra Committee presented its report to the Government on 7th January, 1994. The Finance Minister announced in February, 1994 the intention of the Government to evolve a broad national consensus about the future direction and content of reforms in the insurance sector. The recommendations of Malhotra Committee were discussed in the Consultative Committee of Parliament attached to the Ministry of Finance, with the managements and unions of the insurance industry; consumer interest groups, Chambers of Commerce and Industry and academics in separate meeting. The recommendations of the Malohtra Committee are under consideration of the Government in the light of the view* expressed by different groups.